

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ALABAMA  
WESTERN DIVISION

MERCEDES-BENZ U.S. INTERNATIONAL, INC.,	)	
	)	
	)	
Plaintiff,	)	
	)	CIVIL ACTION NO.:
v.	)	
	)	CV-05-RRA-2143-W
J. BAKER & ASSOCIATES, INC.,	)	
	)	
Defendant.	)	

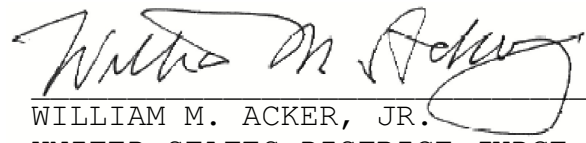
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J. BAKER & ASSOCIATES, INC.,	)	
	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	CV-05-RRA-2519-W
MERCEDES-BENZ U.S. INTERNATIONAL, INC.,	)	
	)	
	)	
Defendant.	)	

**Memorandum Opinion**

The court has considered the entire file in this action together with the Magistrate Judge's Report and Recommendation and has reached an independent conclusion that the Magistrate Judge's Report and Recommendation (doc. 11) is due to be adopted and approved. The court hereby adopts and approves the findings and recommendation of the magistrate judge as the findings and conclusions of the court. In accord with the recommendation, the Motion to Dismiss (doc. 8) is due to be **DENIED**. An appropriate order will be entered.

**DONE** this 6th day of February, 2006.

  
WILLIAM M. ACKER, JR.  
UNITED STATES DISTRICT JUDGE